



126th MAINE LEGISLATURE

LD 719

LR 743(01)

An Act To Ensure Access to Information in the Property Tax Abatement and Appeals Process

Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Rep. Johnson of Greenville

Committee: Taxation

Fiscal Note Required: Yes

Preliminary Fiscal Impact Statement

State Mandate - Unfunded

State Mandates

Required Activity

Requires the notice of decision in all denials of applications for property tax abatements state the specific reason for the denial.

Unit Affected

Municipality
County

Local Cost

Insignificant
statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

Fiscal Detail and Notes

Any additional costs to the State Board of Property Tax Review incurred when providing written notice of the specific reasons for the denial of an abatement request can be absorbed within existing budgeted resources.